

**ABSTRACT:** An improved calendar system that calculates the 25th leap day with precision and determines which centuries are to receive the 25th leap day and which centuries do not. A calendar that has all four seasons starting at the beginning of a month instead of in the middle of a month. A calendar that has the New Year occur on the first day of spring when annual life forms begin anew. An intelligent time reckoning mechanism that meets the needs of any advanced civilization.